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WWW.FKMIPLAW.COM**FACSIMILE COVER SHEET**

**FAX NO** : 571-273-8300

**TO** : Commissioner for Patents  
Mail Stop: Amendments

**FROM** : Oleg F. Kaplun, Esq. of Fay Kaplun & Marcini, LLP

**DATE** : May 2, 2007

**SUBJECT** : U.S. Patent Applm. Serial No. 10/690,388  
*for Method and System for Improving the Contrast  
of LCD's using Circular Polarization*  
Inventor(s): Gurevich et al.  
Our Ref.: 40129/00901

**NUMBER OF PAGES INCLUDING COVER : 11**

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**MESSAGE:**

Please see attached.

Thank you.

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Attorney Docket No. 40129/00901 (1549)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICERECEIVED  
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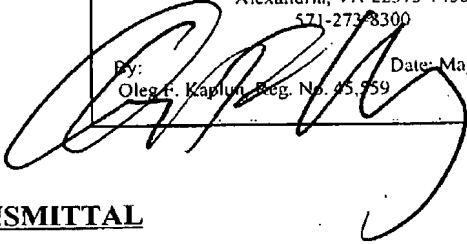
MAY 02 2007

Applicant : Gurevich, et al.  
Serial No. : 10/690,388  
Filed : October 21, 2003  
For : Method and System for Improving the Contrast of LCDs using  
Circular Polarization  
  
Group Art Unit : 2871  
Confirmation No. : 2379  
Examiner : Zhi Qiang Qi

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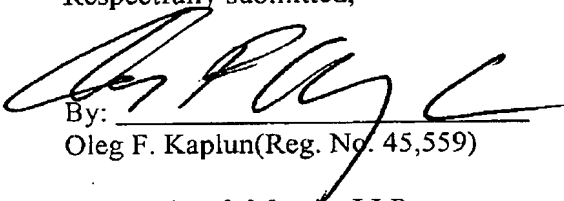
By:  Date: May 2, 2007  
Oleg F. Kaplun, Reg. No. 45,559

TRANSMITTAL

In response to the Non-Final Office Action mailed on February 2, 2007, please find a Response for filing in the above-identified application. No fees are believed to be required. However, the Commissioner is authorized to charge the **Deposit Account of Fay Kaplun & Marcin, LLP No. 50-1492** any additional required fees. A copy of this paper is enclosed for that purpose.

Respectfully submitted,

Dated: May 2, 2007

  
By: \_\_\_\_\_  
Oleg F. Kaplun (Reg. No. 45,559)

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**RESPONSE**

In response to the Non-Final Office Action mailed on February 2, 2007, please consider the following remarks: